



General Assembly

Substitute Bill No. 383

January Session, 2013



**AN ACT ESTABLISHING AN ADDITIONAL PROPERTY TAX
EXEMPTION FOR ONE HUNDRED PER CENT DISABLED VETERANS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81g of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2013, and*
3 *applicable to assessment years commencing on or after said date*):

4 (a) Effective for the assessment year commencing October 1, 1985,
5 and each assessment year thereafter, any person entitled to an
6 exemption from property tax in accordance with subdivision (19), (20),
7 (21), (22), (23), (24), (25) or (26) of section 12-81, reflecting any increase
8 made pursuant to the provisions of section 12-62g, shall be entitled to
9 an additional exemption from such tax in an amount equal to twice the
10 amount of the exemption provided for such person pursuant to any
11 such subdivision, provided such person's qualifying income does not
12 exceed the applicable maximum amount as provided under section
13 12-81. [, except that if such person has a disability rating of one
14 hundred per cent as determined by the Veterans' Administration of the
15 United States, the total of such adjusted gross income, individually, if
16 unmarried, or jointly, if married, in the calendar year ending
17 immediately preceding the assessment date with respect to which such
18 additional exemption is allowed, is not more than twenty-one
19 thousand dollars if such person is married or not more than eighteen

20 thousand dollars if such person is not married. Any claimant who, for
21 the purpose of obtaining an exemption under this section, wilfully fails
22 to disclose all matters related thereto or with intent to defraud makes
23 any false statement shall forfeit the right to claim such additional
24 veteran's exemption.]

25 (b) Notwithstanding the provisions of subsection (a) of this section,
26 effective for the assessment year commencing October 1, 2014, and
27 each assessment year thereafter, any person entitled to an exemption
28 from property tax in accordance with subdivision (20) of section 12-81,
29 reflecting any increase made pursuant to the provisions of section 12-
30 62g, who has a disability rating of one hundred per cent, as
31 determined by the United States Department of Veterans Affairs, shall
32 be entitled to an additional exemption from such tax in an amount
33 equal to three times the amount of the exemption provided for such
34 person pursuant to subdivision (20) of section 12-81, provided such
35 person's total adjusted gross income plus any other income not
36 included in such adjusted income, excluding disability payments,
37 individually if unmarried, or jointly with spouse if married, during the
38 calendar year ending immediately preceding the filing of a claim for
39 any such exemption, is not more than twenty-one thousand dollars if
40 such person is married or not more than eighteen thousand dollars if
41 such person is not married.

42 (c) Any claimant who, for purposes of obtaining an exemption
43 under this section, wilfully fails to disclose all matters related thereto
44 or with intent to defraud makes any false statement shall forfeit the
45 right to claim such additional veteran's exemption.

46 [(b)] (d) Effective for the assessment year commencing October 1,
47 1986, and each assessment year thereafter, any person entitled to an
48 exemption from property tax in accordance with subdivision (19), (20),
49 (21), (22), (23), (24), (25) or (26) of section 12-81, reflecting any increase
50 made pursuant to the provisions of section 12-62g, and who is not
51 receiving or is not eligible to receive the additional exemption under
52 subsection (a) or (b) of this section, shall be entitled to an additional

53 exemption from such tax in an amount equal to one-half of the amount
54 of the exemption provided for such person pursuant to any such
55 subdivision.

56 [(c)] (e) The state shall reimburse each town, city, borough,
57 consolidated town and city and consolidated town and borough by the
58 last day of each calendar year in which exemptions were granted to the
59 extent of the revenue loss represented by the additional exemptions
60 provided for in [subsection (a)] subsections (a) and (b) of this section.
61 The Secretary of the Office of Policy and Management shall review
62 each claim for such revenue loss as provided in section 12-120b. Any
63 claimant aggrieved by the results of the secretary's review shall have
64 the rights of appeal as set forth in section 12-120b. In the fiscal year
65 commencing July 1, 2003, and in each fiscal year thereafter, the amount
66 payable to each municipality in accordance with this section shall be
67 reduced proportionately in the event that the total amount payable to
68 all municipalities exceeds the amount appropriated.

69 [(d)] (f) The Secretary of the Office of Policy and Management shall
70 adopt regulations, in accordance with the provisions of chapter 54,
71 establishing: (1) A procedure under which a municipality shall
72 determine eligibility for the additional exemption under [subsection
73 (a)] subsections (a) and (b) of this section, provided such procedure
74 shall include a provision that when an applicant has filed for such
75 exemption and received approval for the first time, such applicant
76 shall be required to file for such exemption biennially thereafter,
77 subject to the provisions of subsection [(e)] (g) of this section; (2) the
78 manner in which a municipality shall apply for reimbursement from
79 the state for the revenue loss represented by the additional exemptions
80 provided for in subsections (a) and (b) of this section, which shall
81 provide a penalty for late filing of such application for reimbursement
82 of two hundred fifty dollars but shall also provide that the secretary
83 may waive such forfeiture in accordance with procedures and
84 standards contained in such regulations; and (3) the manner in which
85 the Office of Policy and Management may audit and make adjustments

86 to applications for reimbursement from municipalities for a period of
 87 not more than one year next succeeding the deadline for such
 88 application.

89 ~~[(e)]~~ (g) Any person who has submitted application and been
 90 approved in any year for the additional exemption under [subsection
 91 (a)] subsections (a) and (b) of this section shall, in the year immediately
 92 following approval, be presumed to be qualified for such exemption.
 93 If, in the year immediately following approval, such person has
 94 qualifying income in excess of the maximum allowed under [said]
 95 subsection (a) of this section, or total gross income plus any other
 96 income not included in such adjusted gross income in excess of the
 97 maximum allowed under subsection (b) of this section, such person
 98 shall notify the tax assessor in the town allowing the additional
 99 exemption on or before the next filing date for such exemption and
 100 shall be denied such exemption for the assessment year immediately
 101 following and for any subsequent year until such person has reapplied
 102 and again qualified for such exemption. Any person who fails to notify
 103 the tax assessor of such disqualification shall make payment to the
 104 town in the amount of property tax loss related to the exemption
 105 improperly taken. Not more than thirty days after discovering such
 106 person's ineligibility for the exemption, the assessor shall send written
 107 notification of such person's identity to the Secretary of the Office of
 108 Policy and Management. If any payment was remitted under
 109 subsection ~~[(c)]~~ (e) of this section with respect to a period for which
 110 such person was not eligible for the exemption, the amount of the next
 111 payment made to the town shall be reduced by the amount of payment
 112 made erroneously.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-81g
-----------	---	--------

VA

Joint Favorable Subst. C/R

PD